

# Implementation of Environmental Management Accounting (EMA) Practice in The Hotel Industry: Evidence from North Central & Central Provinces in Sri Lanka

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The aim of this study was to fill theoretical and empirical gaps in environmental management literature. In particular, this study examines the extent of use of EMA in the hotel industry in Sri Lanka and the influence of contingent factors on implementation of EMA in the hotel industry. The research was explanatory and the approach used for this study was quantitative in nature. Data were collected from the hotel industry of North Central and Central provinces in Sri Lanka. Data was collected from 50 hotels through simple random sampling technique which are registered in Sri Lanka Tourist Development Authority (SLTDA), across North Central Province and Central province of Sri Lanka through questionnaires. Reliability analysis, descriptive statistics, correlation analysis, regression analysis were used to analyze the data through Statistical Package for the Social Sciences (SPSS) version 21. The study found that the comprehensiveness of Environmental Management System, Environmental Strategy, Environmental Uncertainty and top management support influenced implementation of EMA in the hotel industry. The study identified 12 EMA practices. Particularly, the extent to which EMA is practice in the hotel industry in Sri Lanka was moderate according to the descriptive statistics. Our results indicated that a number of variables influences the implementation of EMA.

**Keywords:** Environmental Management Accounting, hotel industry, Sri Lanka